



Budget Execution





Overview

- Getting acquainted with the account
- Methods of tracking spending
- Processing requisitions through ATCLASS/SASSY
- Direct Support Stock Control (DSSC)
- Open purchases
- Government Wide Commercial Purchase Card Program (GCPC)
- Managing reports to manage the account





Getting Acquainted With The Account

- A. The Fiscal Clerk
- B. Fiscal Procedures
- C. The Fiscal Reports:
 - Management
 - Execution





Getting Acquainted With The Account (Cont'd)

A. The Supply Officer:

- Discuss Current Spending Plan

B. The Comptroller:

- Their View of the Account.
- Concerns They Have of the Account.





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WASH

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SABRS III

- What it is.
- How it's linked to supply.
- The financial cycle.
- How it spends our money.





SABRS III Defined

- The official accounting system for the USMC. It accounts and reports for all funds throughout the life of the appropriation.

REF: MCO P7300.21 PG. 1-5





SABRS III Transaction Cycle

- | | |
|--|---|
| <ul style="list-style-type: none">• Initiation• Commitment• Obligation | <ul style="list-style-type: none">• Expense• Liquidation |
|--|---|





Tracking Transaction

- Document numbers.
- Must be assigned to each requisition.
- Cannot be duplicated





Financial Information Pointer (FIP) Defined

- A line of accounting composed of 30 characters that:
 - Tells **WHO** spent the money
 - Tells **WHAT** the money was spent on
 - Tells **WHY** the money was spent

Financial Information Pointer Construction

M12000F120AD260400E1FPM1A1xxxx

<u>FIELD</u>	<u>PURPOSE</u>	<u>POSITIONS</u>
M12000	MAC	1-6
F1	BEA	7-8
20	BESA	9-10
AD	FC	11-12
2604	OC/SOC	13-16
00E1	CAC	17-20
FP	BRC	21-22
M1A1	JON/LU	23-26
xxxx	RON/RBC	27-30 (as required)

Ex. 2nd MARDIV 2nd TKBNTKMNT. O&M supplies ordnance mnt Ft. Pickett M1A1 specific

M12000 F1 20 AD 2604 00E1 FP M1A1



Cost Code

- 12-digit code established locally to provide for the formulation of appropriation and cost code



Job Order Number Construction

BK3F1070030E1T

<u>FIELD</u>	<u>PURPOSE</u>	<u>POSITIONS</u>
BK	FC	1-2
3	FY	3
F1	BEA	4-5
07	SOC	6-7 *last 2 digits of OCSOC
00	BRC	8-9 *IF HHQ funded exercise
30	BESA	10-11
E1	CAC	12-13 *last 2 digits of CAC
T/V	Supplies/Fuel	14 use T or V

Ex: **BK** **3** **F1** **07** **00** **30** **E1** **T**
RA FY 3RD LAR SYS HHQ ORD ORD SUPPLIES
PRCH A/R PLT MNT





Financial Information Pointer Prac App







Categories Of Spending

A. Categories:

- Labor
- Material & services
- Our focus
- Transportation





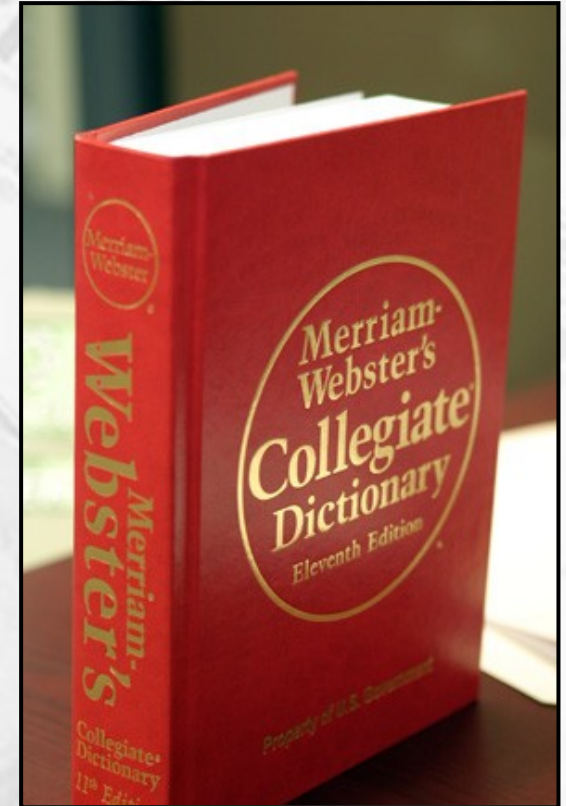
Financial Processing Of Requisitions





Terminology

- Requisition
- RA dollars
- PE dollars
- ATCLASS/sassy
- SABRS III
- FIP
- JON

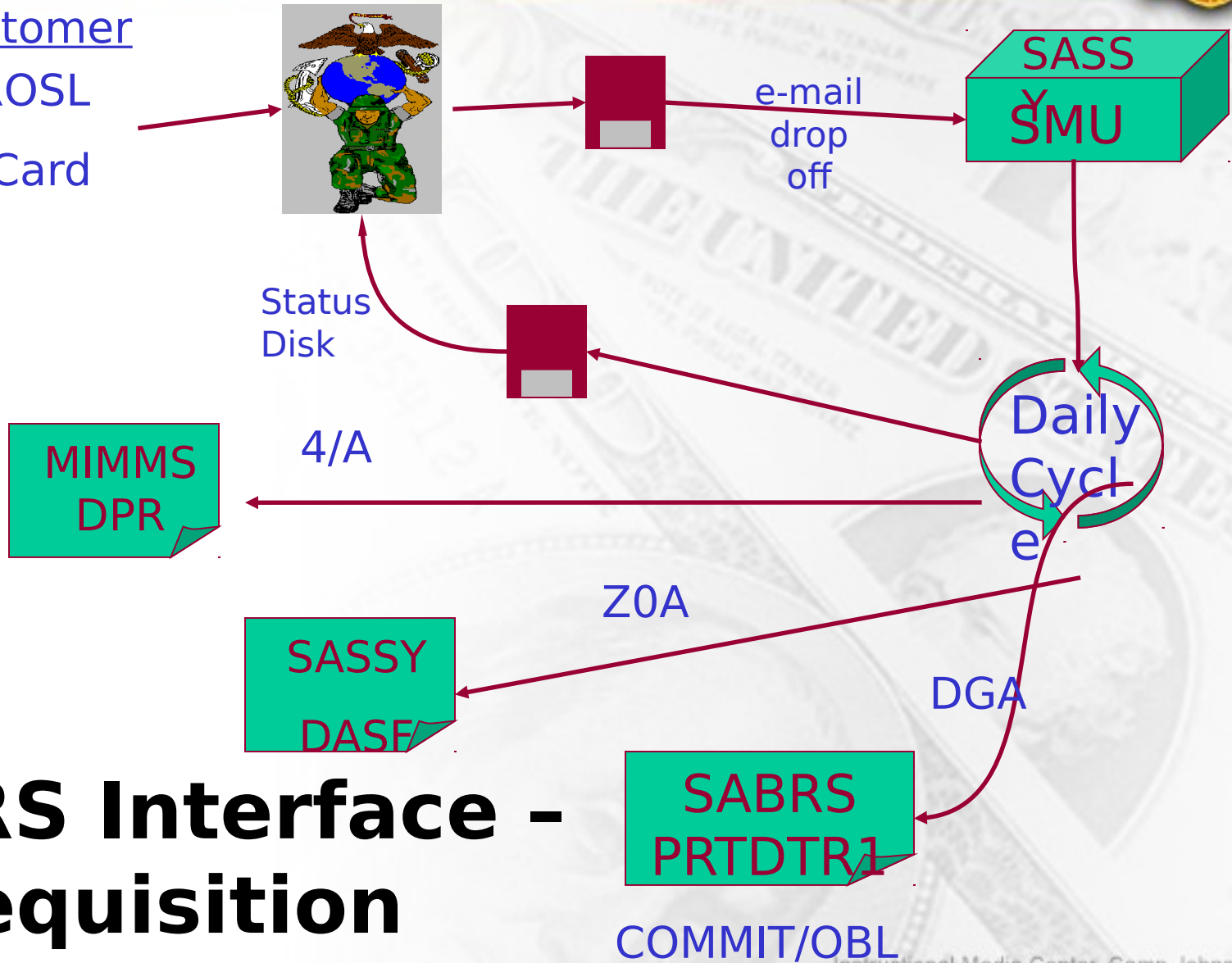


Financial Management



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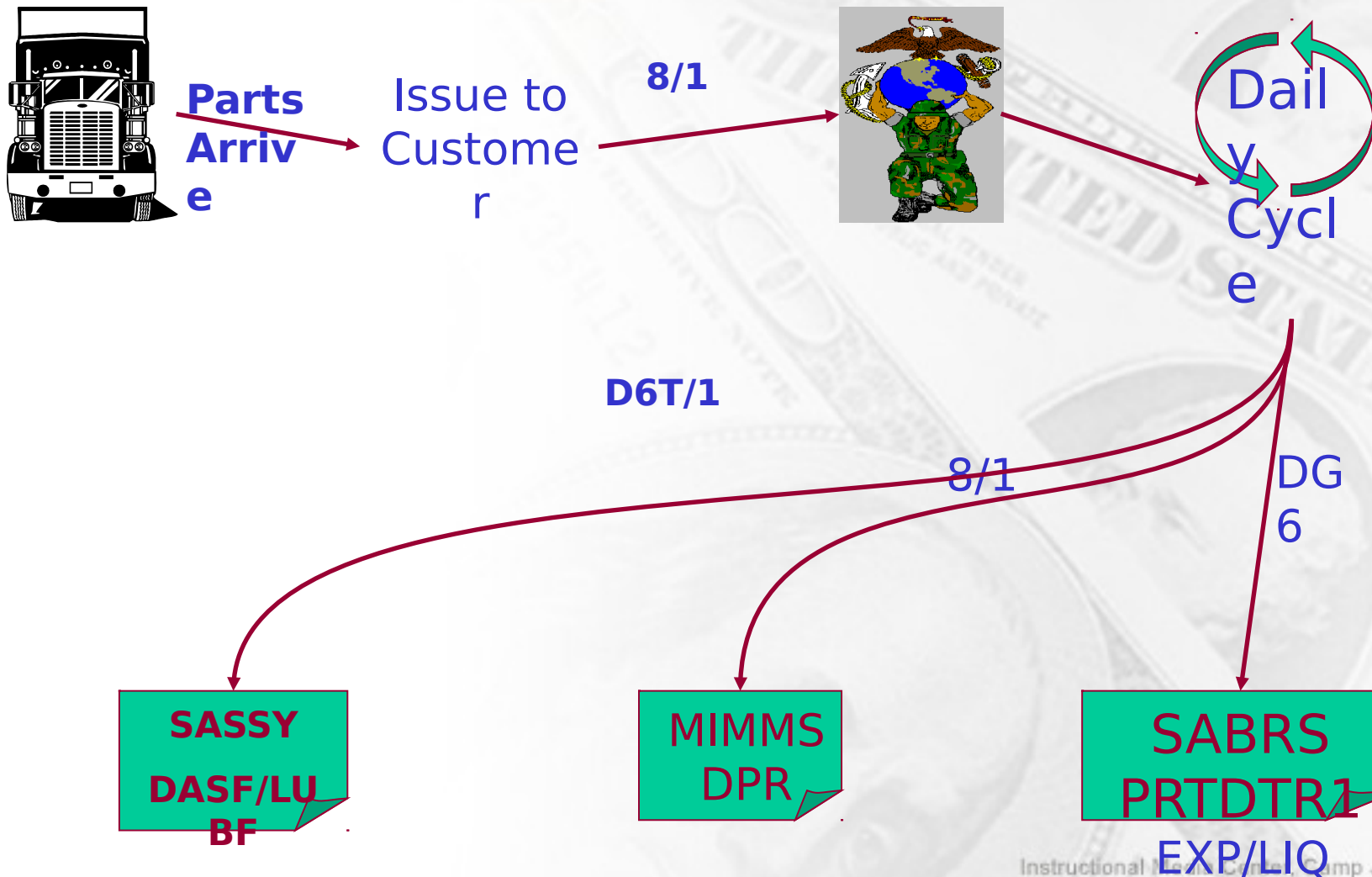
Customer
EROSL
4-Card



SABRS Interface - RA requisition



SABRS Interface - RA receipt





Non-system Purchase Pipelines

- DSSC – direct support stock control
- Open Purchases – contracting
- Contracting
- Government wide commercial purchase card (GCPC)







Direct Support Stock Control (DSSC)



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The DSSC Card

- The purpose and use of card
- Components of program:
 - Authorization letters
 - DSSC Cards
 - SOP's
- Procedures:
 - Sections needing the card in my command.
 - Fiscal clerk issuing/recovering.
 - Validating purchases once complete
 - Ensuring fiscal clerks records are maintained adequately.

Publications Library Management System

To ensure you receive the latest copy of PLMS, clear your Web Browser's cache:

Whenever you receive "old" data from a web site, your browser is only showing you a cached copy of the page. Clearing your cache and then reloading the page should fix the problem.

In Netscape - goto EDIT/PREFERENCES and when the Preferences dialog box opens, click on the "+" beside ADVANCED in the left side. You will then see the CACHE choice. Click on CACHE and then you will see the Clear Cache buttons on the right. Clear both the disk and memory cache. Once this is done go further down in the dialog box where it says, "Document in cache is compared to document on network" and then pick the option EVERYTIME. Save these changes, restart the PC and then attempt to download the file again.

In Internet Explorer - on the main menu bar -
For Version 4.0 goto VIEW and then INTERNET OPTIONS
For Version 5.0 goto TOOLS and then INTERNET OPTIONS
In either case, once the Internet Options dialog box opens, goto the Temporary Internet Files section and click on the DELETE FILES button - DELETE ALL TEMP FILES; select "Delete Offline Content," and clear your "History Files." Once that is done, click on the SETTINGS button and pick the choice: Check for newer versions of stored pages - "Every visit to the page." Save these changes, restart the PC and then download the file.

ALSO: You should delete all "Temp," "Windows Temp," and "Temporary Internet Files" daily. Otherwise you'll find one day your PC won't boot, or will work super-slow because the hard drive is plugged up with INTERNET temp and cache files.

To download PLMS read and follow the instructions below:

Double-click on the PLMSZIP ICON of choice below and the download should begin automatically.

When the system asks you where to save the file, respond with C:\PUBS. PLMS will only run from the C:\PUBS directory. If you do not have such a directory on your hard drive, then you must create one and save PLMSZIP in that directory.

To extract the files: If you downloaded the ".doc" file, be sure to change the file name extension to ".exe" before you attempt to extract the files.

- 1) Save PLMSZIP EXE in your C:\PUBS directory, downloaded file byte count should be 1.2 - 1.5meg
- 2) In W95/98 goto the MS DOS prompt, in WNT and W9K goto the "Command Prompt"
- 3) Change Directory to the C:\PUBS directory (e.g., cd pubs)



DSSC Purchase Flow

- Supply receives the shopping list/commodity receives card
- DSSC generates b7_ for each line item
- DSSC daily cycle sends the TRANSACION to DFAS-KC for debiting
- DFAS-KC runs fa1 (COE) and attaches the liquidation to it.



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Managing The Reports

- Budget and Execution
- Material and Services
- Travel

DD FORM 1348-1A (8PT), JUL 91 ISSUE RELEASE/RECEIPT DOCUMENT

24. SUPPLY SERVICE
25. DATE
26. CODE
27. ADDITIONAL DATA

UNIT PRICE
DOLLARS CTS

1. TOTAL PRICE
2. SHIP FROM
3. SHIP TO
4. MARK FOR

5. DOC DATE 6. NMFC 7. FRT RATE 8. TYPE CARGO 9. PS
10. QTY. RECD 11. UP 12. UNIT WEIGHT 13. UNIT CUBE 14. UFC 15. SL
16. FREIGHT CLASSIFICATION NOMENCLATURE
17. ITEM NOMENCLATURE
18. TY CONT 19. NO CONT 20. TOTAL WEIGHT 21. TOTAL CUBE
22. RECEIVED BY 23. DATE RECEIVED

5

1

5. N 6102-LF-115-3000



Management Report Types

A. Report types:

- Budget & Execution
- Material & Services
- Travel

B. Reconciliation's:

- How to do them
- What documents you use
- What documents you turn in





Budget & Execution

- Budget & execution:
 - PRTFLSOC - BEA mgmt report
(Shows PE/RA expenditures for the whole account)
 - Dfbr029/030 - SAG mgmt report
(Shows PE/RA expenditures according to major commodity that spent the money)
 - Dfbr031/032 - BESA mgmt report
(Shows you PE/RA expenditures according to the commodities/sections in the unit and how much they have obligated)
- REF: SABRS customer assistance handbook sect. Vii(b) pg. 77-81

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Be A Mgmt Report PRTFLSOC

COMMAND ==>

SCROLL ==> SCREEN

PRTFLSOC 20030204 082015 M33610 1106 (PE- DIRECT) P 1 R 1 C 1

Page 2452

PRTFLSOC CYCLE: 03034A

WORK CENTER - SUBOBJECT CLASS
BY BSYM, FY, SBHD, BEA, OCSOC (PE
FOR WCI: M33610 BSYM: 1106

YEAR	SBHD	FFUNC	BEA	OCSOC	ALLOCATED	AUTH	COMMITMENTS	OBLIGATIONS
EXPENSES			LIQUIDATIONS					
2001	27A0	1A4A	00		0.00		0.00	0.00
				0.00				
2001	27A0	1A4A	00	OC TOT:	0.00		0.00	0.00
				0.00				
2001	27A0	1A4A	BEA:		0.00		0.00	0.00
				0.00				
2001	27A0	1A4A	9B		0.00		0.00	0.00
				0.00				
2001	27A0	1A4A	9B	OC TOT:	0.00		0.00	0.00
				0.00				
2001	27A0	1A4A	9B	3105	0.00		0.00	0.00
				0.00				
2001	27A0	1A4A	9B	OC TOT:	0.00		0.00	0.00
				0.00				
2001	27A0	1A4A	BEA:		0.00		0.00	0.00
				0.00				
2001	27A0	1A4A	FF	TOTAL:	0.00		0.00	0.00



Material & Services

A. MATERIAL & SERVICES:

- Transaction specific.
- Generated daily.
- Essential for day to day operation but unwieldy for formulation.

B. Examples include:

- PRTM150/150A – ULO PE/RA REPORT.
 - DFBR016 – NULO STATUS REPORT
 - PRTDTR1-4 – DAILY TRANSACTION JOURNAL.
- REF: SABRS Customer Assistance Handbook Sect. VII(b) pg. 77-79

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PRTM150 ULO (PE)

PRTM150 20021024 081348 13002 M67001 35 7035 1999 P 1 R 1 C 1
PAGE: 25214 SABRS

PROGRAM: PRTM150

UNLIQUIDATED ORDER STATUS REPORT - PE

RUN DATE: 24/10/2002

BY WCI/BEA

CYCLE NO: 02296A

BSYM: 7035 FY-FULL: 1999 SUBH: 2751 BCN: 13002 WCI: M67001 BEA: 35

DOCUMENT EXP NUMBER AMT/QTY	RIC UI LT LIQ ACRN ST AMT/QTY	RON CYCLE	RBC	CMT AMT/QTY	OBL AMT/QTY
M6700199WR35013 AA EA 1136195.32 PIIN: 0 NSN: 21	1093447.32 21	02037A FUND-FUNC: 13		1136195.32 0	1136195.32 0
M6700199WR35013 AR EA 1238455.86 PIIN: 0 NSN: 15	1198945.54 15	02238A FUND-FUNC: 13		1238455.86 0	1238455.86 0
BESA: 10 TOTAL:		REC COUNT: 2		2374651.18	2374651.18

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PRTM150A ULO (RA)

PRTM150A 20021024 065258 M20173 J2 1106 2002

P 1 R 1 C 1

PAGE: 6833

SABRS

PROGRAM: PRTM150A

UNLIQUIDATED ORDER STATUS REPORT - RA

RUN DATE: 24/10/2002

BY WCI/BEA

CYCLE NO: 02296A

BSYM: 1106 FY-FULL: 2002 SUBH: 27A0 BCN: 68450 WCI: M20173 BEA: J2

DOCUMENT LIQ NUMBER AMT/QTY	RIC UI LT ACRN CYCLE	ST	RON	RBC	CMT AMT/QTY	OBL AMT/QTY	EXP AMT/QTY
M2839120787106 0.00 02076A	MC1 PG				189.91	189.91	0.00
0			FUND-FUNC: 1A1A		1	1	0
NSN: 6515009269150			FUND-CD: BK OCSOC:		CAC: 00D1 SIC:	JNLU: 1EGN BESA: GN	
M2839120787115 0.00 02076A	MC1 EA				77.95	77.95	0.00
0			FUND-FUNC: 1A1A		1	1	0
NSN: 4020002898616			FUND-CD: BK OCSOC:		CAC: 00D1 SIC:	JNLU: 1EGN BESA: GN	
M9451020361001 0.00 02036A	MC1 EA				156.17	156.17	0.00
0			FUND-FUNC: 1A1A		1	1	0
NSN: 2610011714746			FUND-CD: BK OCSOC:		CAC: 00D1 SIC:	JNLU: 1EGN BESA: GN	



Travel

A. Travel:

- TAD is only concern for travel at using unit level.
- Generated weekly for unliquidated travel.

B. Example includes:

- PRTT147 Unliquidated travel orders status report



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Travel Report

PRTDTR5 20021024 080349 M13000 26 2003

PAGE: 578

PROGRAM: PRTDTR5

P 2 R 1 C 1

SABRS

TRAVEL DAILY TRANSACTION REPORT

RUN DATE: 24/10/2002

BY WCI/BEA

CYCLE NO: 02296A

DC: 17 BSYM: 1106 FY-FULL: 2003 SUBH: 27A0 SRI: M67438 BCN: 67438 WCID: M13000 BEA: 26

STD-DOC-NO	ACRN	SSN	ECDT	DOC-REF-NO	BEA	BESA	FC	OCSOC	CAC	SIC	JNLU	SRON	RBC
RON													
---	---	---	---	---	---	---	---	---	---	---	---	---	---

	S												
	AC F												
	TRNSP												
DIC	ODIC	RN	I	VCHR-NO	AMT	OBL-AMT	EXP-AMT	LIQ-AMT	OBL-AMT	EXP-			
AMT				LIQ-AMT									
---	---	---	---	---	---	---	---	---	---	---	---	---	---
M1300003T00H009	AA	255339972	20030109	M1300002T00F088	26	HQ	BF	2130	0005	CY0			
					13585.00	13585.00	7664.89	0.00			0.00		
0.00		0.00											
EXP	AA				0.00	0.00	75.89	0.00			0.00		
0.00		0.00											
					13585.00	13585.00	7740.78	0.00			0.00		
0.00		0.00											
TOTAL FOR BEA: 26													
DIRECT	-----	>			0.00	0.00	75.89	0.00			0.00		
0.00		0.00											
REIMBURSABLE	-----	>			0.00	0.00	0.00	0.00			0.00		
0.00		0.00											
TOTAL					0.00	0.00	75.89	0.00			0.00		



Conducting Reconciliation

A. Conducting Reconciliation's:

- Realize they're no different than property reconciliation's. Just using a different item (money).
- Be timely. Set specific date each week for reconciliation's.
 - Have your reports pulled (PRTFLSOC).
 - Have the most recent authorization letter for any amendments.
 - Have all requisitions waiting to post (PRTDTR1-4).



Reconciliation Report

7300

02

DATE 4 Sep

RPT # 001

From: Commanding Officer, 2nd Tank Battalion (SUP0)
To: Commanding General, 2nd Marine Division (COMPT)

Subj: RECONCILIATION OF SABRS FINANCIAL REPORTS CYCLE # 2065
Ref: MCO P7300.21

1. The subject cycle has been reconciled in accordance with the reference.
2. The following reflects the status of funds based on application of memorandum records.

a. Authorization (BEAMR).....	<u>175000.00</u>
b. Obligations	<u>45000.00</u>
c. Available Balance (BEAMR).....	<u>130000.00</u>
d. Authorizations not posted.....	<u>10000.00</u>
e. Adjusted available balance (2.c +/- 2.d)	<u>140000.00</u>
f. Commitments (Pending and Posted)	<u>(20000.00)</u>
g. Current available balance (2.e +/- 2.f)..	<u>120000.00</u>



Reports To Higher

A. Status Of Funds:

- What it tells me.
- Who gets it?

B. Weekly Available Balance:

- How's it different?
- Who gets this one?
- So what's the difference and why does it matter?





Status Of Funds

7000

MMS__

(Date)

From: Supply Officer, __ Battalion, __ Marines (AC: MMS__)

To: Commanding Officer, __ Battalion, __ Marines

Subj: WEEKLY STATUS OF FUNDS REPORT

1. The following reflects the status of funds for this command for the period ending _____.

Planning Estimate (PE) Requisitional Authority (RA)

Authorized: _____

Obligated: _____

Expended: _____

Avail Bal: _____

2. Additional information of significant importance (i.e., request for additional funds, additional funds authorized above initial authorization, or funds taken back by the Comptroller) should be listed.

I. M. SUPO



Weekly Available Balance

7000

MMS ____
(Date)

From: Commanding Officer, __ Battalion, __ Marines (AC: MMS __)

To: Commanding General, 2d Marine Division (Div Compt)

Subj: WEEKLY AVAILABLE BALANCE REPORT (WAB)

1. The following reflects the available balance of funds for this command for the period ending _____.

Planning Estimate (PE) Requisitional Authority (RA)

Authorized: _____

Obligated: _____

Expended: _____

Avail Bal: _____

2. Additional information of significant importance (i.e., request for additional funds, additional funds authorized above initial authorization, or funds taken back by the Comptroller) should be listed.

I. M. SUPO
By direction





Summary

- A. What do you know now?
- Where the money goes
 - How it gets where it's going
 - Fiscal cycle of operation
 - Spending outlets
 - Managing the reports
 - Reconciling the reports

